

**MEETING OF THE DODGE COUNTY FINANCE COMMITTEE**  
**SEPTEMBER 10, 2020, 5:00 P.M.**  
**FIRST FLOOR AUDITORIUM – ROOMS H & I**  
**DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039**

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 5:00 p.m.

Members present from the Finance Committee: Benter, Caine, Frohling, Sheahan-Malloy.

Member(s) absent from the Finance Committee: Schmitt (excused).

Others present: Finance Director David Ehlinger; Senior Accountant Makenzie Drays; Assistant Finance Director Eileen Lifke; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Dodge County Treasurer Patti Hilker; Dodge County Highway Commissioner Brian Field; Dodge County Chief Deputy Sheriff Scott Mittelstadt; UW Extension Jeff Hoffman; HS Supervisor Fiscal Support Anne Conners; Division Manager Fiscal Support Services Angela Petruske; Clerk of Courts Lynn Hron; Managing Attorney Robert Barrington; District Attorney Kurt Klomberg; Clearview Director of Financial Services Nicole Grossman; Clearview Executive Director Ed Somers; County Board Supervisor Cathy Houchin (electronically); County Board Supervisor Mary Bobholz; County Board Chairman Russell Kottke; WBEV Kevin Haugen; and Watertown Daily Times Ed Zagorski

County Board Supervisor Mary Bubholz requesting payment for attending the meeting.

Mr. Mielke provided an oral report of the 2021 Budget. The fund balance applied to adhere to levy limit statute has been reduced to just under \$1,000,000. Various budget changes have been made regarding sales tax dollars. The Broadband Grant, sprinkler repairs, and the Sheriff's Office vehicles have been removed from sales tax funds in order to adhere to the County's adopted sales tax policy. An estimated \$6,800,000 of sales and use tax revenue has been built into the 2021 Budget as well as \$325,468 of fund balance applied. During a review of the departments, it was stated the Treasurer's Office budget went up due to anticipated reduction in investment income.

Mr. Ehlinger provided an oral report of the changes made to the budget since the last meeting. Fund Balance applied has been included in the General Revenues department for transparency purposes. An explanation on how fund balance is calculated for the Clean Sweep and General Revenue's division were provided. The Clearview Donations division (currently in General Revenues) is anticipated to be transferred to Clearview and the retirement payout division is being reduced by \$75,000 based on actuals.

County Board Supervisor Sheehan-Malloy asked the reason for the lower retirement payout. Mr. Ehlinger stated the county has only paid out approximately \$50,000 since July. In addition, there is no previous year's activity for comparison.

Mr. Ehlinger stated the General Fund has a projected 2020 deficit of \$3,900,000. In the past, the General Fund covered the deficit, however that option appears to be disappearing. The General Fund could apply \$2,650,000 and stay above the goal as per the Fund Balance Policy and we could transfer a portion the workers comp excess net position back to the General Fund.

Mr. Ehlinger continued that historically we have taken approximately \$1,000,000 out of the General Fund fund balance with the likelihood that it will return as surplus the following year. With the county's lean budgeting, the \$1,000,000 return is becoming less foreseeable. It was recommended

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that the county consider debt levy in future years. Ehlinger, further explained that if budget cuts are sought, it would probably be in wages and benefits, which would affect services provided to the taxpayers.

Sheahan-Malloy expressed concerned regarding increased expenses when the funds are not available.

Mr. Mielke noted that he has already reduced department requests by \$1,740,000 to reduce the excess over levy limit from \$2,700,000 to \$960,000. As an example, it was noted that Investment income which was budgeted at \$900,000 in 2020 will be budgeted for \$460,000 in 2021. The Treasurer is taking a conservative approach to investment income in the 2021 due to the uncertainty of how the pandemic will affect investment income in 2021. The Information Technology tax levy is increasing due to \$168,000 in equipment leasing and \$67,000 for Tyler Support. Previously the Information Technologies tax levy was reduced by \$200,000. Mr. Mielke commended the departments and Finance Director on their hard work to reduce the budget by \$2,000,000. The investment income was a really a driver for the changes that had to be made

Mr. Frohling commented that the key points to needing fund balance being applied to the tax levy is the investment income going down and switching Capital Improvement Plan items under \$50,000 from sales tax funding to other funding sources. The likelihood of investment income getting better is slim, and it would not be wise to adjust that number.

Mr. Ehlinger reported the county will try to keep the general fund amount to balance the budget as close to a million dollars as possible. In addition, all Capital Projects related to the proposed Highway Roads debt issue will be recorded in the general ledger by project name until they are complete so progress can be monitored.

Mr. Caine noted for awareness that if the concept of two bond issues get approved, the 2022 bond issue will not be included in the 2021 budget. For this reason, our financial advisory firm, Ehlers, added 0.5% interest to be conservative.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 5:37 p.m.



**Ed Benter,**  
Secretary

**Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.**